



Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

August 8, 2002

The Honorable John R. Stevens
Chief Judge
County of Spotsylvania General District Court
P. O. Box 339
Spotsylvania, VA 22553-0339

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Spotsylvania General District Court for the period April 1, 2001 through March 31, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Peter L. Tribble, Judge
Kyra L. Bullock, Clerk
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia

The Honorable John R. Stevens
Chief Judge
County of Spotsylvania General District Court
P. O. Box 339
Spotsylvania , VA 22553-0339

Kyra L. Bullock
Clerk of the Court
County of Spotsylvania
P.O.Box 339
Spotsylvania, VA 22553-0339

The Honorable Peter L. Tribble, Judge
P.O. Box 339
Spotsylvania, VA 22553-0339

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, Virginia 23219

1 Report File
1 Working Papers